1997 മാർച്ച് 21-ന് നിയമസഭയിൽ ഞാൻ ഒരു സ്വകാര്യ ബിൽ കൊണ്ടുവന്നപ്പോൾ സർക്കാർ ഇതിനായി ഒരു ബിൽ കൊണ്ടുവരാമെന്ന് എനിക്ക് ഉറപ്പ് നൽകിയിരുന്നു. 1999 ഫെബ്രുവരി 12-ന് സ്വകാര്യബിൽ തുടർച്ചർച്ചയ്ക്കു വന്നപ്പോഴും സർക്കാർ ഒരു ബിൽ കൊണ്ടുവരാം എന്നു സഭയിൽ ഉറപ്പു നൽകിയിരുന്നതാണ്. ഷോപ്പിൽ ജോലി ചെയ്യുന്ന തൊഴിലാളികളുടെ ഭാഗമായിട്ടല്ല, സ്വർണ്ണത്തൊഴിലാളി അവരുടെ വീട്ടിലിരുന്ന് ജോലി ചെയ്യുന്നവരാണ്. ഈ ആവശ്യമുന്നയിച്ച് തൊഴിലാളികൾ സംസ്ഥാനത്ത് ഒട്ടാകെ മാർച്ച് നടത്തുകയാണ്. ഈ സ്വർണ്ണ തൊഴിലാളികൾക്കുവേണ്ടി സർക്കാർ അടിയന്തിരമായി ക്ഷേമനിധി ബിൽ കൊണ്ടുവരാൻ തയ്യാറാകണമെന്ന് ആവശ്യപ്പെടുകയാണ്.

ജലസേചനവും തൊഴിലും വകുപ്പുമന്ത്രി (ശ്രീ. വി. പി. രാമകൃഷ്ണപിള്ള) : സർ, സ്വർണ്ണത്തൊഴിലാളികൾ ഉൾപ്പെടെയുള്ള സ്വയം തൊഴിൽ ചെയ്ത് ഉപജീവനം നടത്തുന്നവർക്കും മറ്റു ചെറിയ ജോലികളിൽ നിയോഗിക്കപ്പെട്ടവർക്കുമായി നിലവിലുള്ള കൈത്തൊഴിലാളി വിദഗ്ദ്ധത്തൊഴിലാളി ക്ഷേമപദ്ധതി പരിഷ്ക്കരിച്ച് ക്ഷേമനിധിയായി മാറ്റുന്നത് ഉചിതമായിരിക്കുമെന്ന് കരുതുന്നു. ഇതിന്റെ അടിസ്ഥാനത്തിൽ പ്രസ്തുത പദ്ധതിയിൽ ഇപ്പോൾ അവശേഷിക്കുന്നവരെയും മറ്റു ചെറിയ ജോലികളിൽ ഏർപ്പെട്ടിരിക്കുന്ന തൊഴിലാളി വിഭാഗങ്ങളേയും ഉൾപ്പെടുത്തി ക്ഷേമനിധി രൂപീകരിക്കാൻ ഉദ്ദേശിച്ച് തയ്യാറാക്കിയ കരട് ബിൽ സർക്കാർ പരിശോധിച്ചുവരികയാണ്. പ്രസ്തുത ബിൽ നിയമമാക്കുമ്പോൾ ക്ഷേമനിധി ആനുകൂല്യങ്ങൾ സ്വർണ്ണത്തൊഴിലാളികൾക്കും ലഭിക്കുന്നതാണ്.

IV റിപ്പോർട്ടുസമർപ്പണം

2000-ലെ കേരള മുനിസിപ്പാലിറ്റി (ഭേദഗതി) ബില്ലിനെ സംബന്ധിച്ച സബ്ജക്ട് കമ്മിറ്റി റിപ്പോർട്ട്

ശ്രീ. പി. കെ. കുമാരൻ : സർ, 2000-ത്തിലെ കേരള മുനിസിപ്പാലിറ്റി (ഭേദഗതി) ബില്ലിനെ സംബന്ധിച്ച സബ്ജക്ട് കമ്മിറ്റി റിപ്പോർട്ട് ബഹുമാനപ്പെട്ട ചെയർമാൻ വിദ്യുച്ഛക്തിയും സഹകരണവും വകുപ്പുമന്ത്രിക്കുവേണ്ടി ഞാൻ സമർപ്പിക്കുന്നു.

V നിയമനിർമ്മാണകാര്യം

മി. സ്പീക്കർ : ഇന്ന് രണ്ടു ബില്ലുകൾ പരിഗണനയ്ക്ക് എടുക്കണം. രണ്ട് ബില്ലാകുമ്പോൾ അതിന്റെ ഡിസെന്റ്, ഭേദഗതികൾ, പിന്നെ ക്ലാസ് ബൈ ക്ലാസ്സ് ചർച്ച ഒക്കെയുണ്ട്. അതു മനസ്സിലാക്കിയിരിക്കണം. ആദ്യം 2000-ത്തിലെ കേരള പൊതു വില്പന നികുതി (ഭേദഗതി) ബിൽ എടുക്കാം.

LIBRARY ARCHIVES Kerala Legislative Assembly

അനുബന്ധം XXV

LIBRARY ARCHIVES Kerala Legislative Assembly

REPORT OF THE SUBJECT COMMITTEE
ON
THE KERALA GENERAL SALES TAX
(AMENDMENT) BILL, 2000
AND
THE BILL AS REPORTED BY THE SUBJECT COMMITTEE

THE KERALA GENERAL SALE TAX (AMENDMENT) BILL, 2000

(Report of the Subject Committee)

Subject Committee VIII—Ecomonic Affairs to which the Kerala General Sales Tax (Amendment) Bill, 2000 was referred, considered the Bill clause by clause and now submits this, its report with the Bill as reported by the Committee annexed thereto.

2. The Kerala General Sales Tax (Ammendment) Bill, 2000 was published as a Gazette Extraordinary dated 21st February, 2000. The Bill was introduced in the Assembly on March 1st, 2000 and was referred to the Committee on the same day.

3. The Committee considered the Bill clause by clause at the meeting held on March 1st, 2000. The Committee recommends to adopt the Bill with the following modifications :

Clause 3

In Sub clause (2) (a) of clause 3, for the words "four Percent" wherever they occur the words "three percent" shall be substituted.

Clause 5

In Sub-clause (1) of clause 5, for the words and figures "31st day of March 2000" the words and figures "20th day of March 2000" shall be substituted.

Clause 8

The words and figures "or in Section 47" shall be deleted.

Clause 9

For the words "Rupees five lakh" the words "rupees two lakh" shall be substituted.

Clause 10

In Section 55c (1) proposed to be inserted by clause 10, for the words "an amount" the words "any other amount" shall be substituted.

Clause 11

In the FIRST SCHEDULE,—

(i) The entry against serial No. 5 in column (2) shall be substituted as "Aluminium Household utensils whether made out of aluminium or aluminium alloys."

LIBRARY ARCHIVES Kerala Legislative Assembly

(ii) After the entry against Seial No. 46 in Column (2) the following explanation shall be inserted namely :—

"Explanation :— 'Bar attached hotel', for the purpose of this entry, shall mean a hotel or restaurant which is licenced under the Foreign Liquor Rules, to serve foreign liquor falling under entry in Serial number 60 of this Schedule."

(iii) In the entry against Serial number 78(a), in Column (3), for the words "first sale" the words "last purchase" may be substituted :

(iv) In the entry against item 92, in Column (2) before the word "bottled" the words "or not" shall be inserted.

(v) After the entry against serial number 94 in column (2), the following explanation shall be inserted namely :—

"Explanation :— Where a tax has been levied on chassis of Motor vehicle or on body built on such chassis within the State, the tax payable on the motor vehicle produced out of such chassis shall be reduced by the amount of tax paid on such chassis or body built on such chassis.

(vi) Entry against serial number 105 in column (2) may be substituted with the following namely :—

"Pappad, appalam and similar other items by whatever name called, sold under brand name registered under the Trade and Merchandise Marks Act, 1958."

(vii) In the entry against serial No. 106, in column (4), the figure '8' shall be substituted by the figure '4'.

(viii) In the entry against serial No. 108 (ii) in column (3), the words "another Company" shall be substituted by the words "another Oil Company."

(ix) In the entry against serial No. 133 (1), in column (4), the figure '8' shall be substituted by the figure '4'.

(x) In the entry against serial No. 141 in column (2) after the word "Sauces", the words "fruit juices, fruit pulp" may be inserted and for the words "whether bottled" the words "whether or not bottled" shall be substituted.

(xi) For the entry against serial No. 151, in column (2), the following entry shall be substituted, namely "Television set and picture tube thereof."

LIBRARY ARCHIVES Kerala Legislative Assembly

(xii) For the entry against serial No. 174 in column (2), the following entry shall be substituted namely :—

'Wireless reception instruments and apparatus, radio and transistors and components thereof including all electrical valves, acumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus.'

Clause 12

(i) After item (ii) of Clause 12, the following shall be inserted as item (ii a) namely, "In the entry against serial No. 17, after the words 'organic manure" the words 'including neem cake and crushed neem fruit' shall be inserted.

(ii) The entry under item (viii) shall be substituted by the following namely,

"Pappad un-branded and those sold under brand name which is not registered under the Trade and Merchandise Marks Act, 1958."

Clause 15

At the end of clause 15 the following proviso shall be added, namely :—

"Provided that any tax collected by a dealer under the said Ordinance during the period from the commencement of this Act till the date of publication of this Act in the Gazette shall be deemed to be validly collected and subsection (1) of section 22 of the principal Act shall apply regarding payment to the Government."

4. Other changes are verbal or consequential.

5. Minutes of Dissent is appended.

T. SIVADASA MENON,
Chairman,
Subject Committee VIII

LIBRARY ARCHIVES Kerala Legislative Assembly

വിയോജനക്കുറിപ്പ്

കപ്പ, റബ്ബർ, ജാതിക്ക, ഗ്രാമ്പു തുടങ്ങി നിരവധി കാർഷിക വിഭവങ്ങൾക്കും രാസവളങ്ങൾക്കും ഏർപ്പെടുത്തിയിട്ടുള്ള നികുതി നിർദ്ദേശം കൃഷിക്കാരന് കൂടുതൽ പ്രയാസമുണ്ടാക്കുന്നതാണ്. കാർഷിക വിഭവങ്ങളുടെ വില കുറഞ്ഞിട്ടുള്ള ഈ സമയത്ത് ഈ നികുതി നിർദ്ദേശം കൂടുതൽ വിലയിടിവിന് കാരണമാകും. അതുകൊണ്ട് ഈ നികുതി പകുതിയായി കുറയ്ക്കേണ്ടതാണ്. ഖാദി ബോർഡിന്റെ കീഴിൽ പ്രവർത്തിക്കുന്ന ഖാദി ഗ്രാമവ്യവസായങ്ങൾ പൂർണ്ണമായി നികുതിയിൽനിന്ന് ഒഴിവാക്കേണ്ടതാണ്.

വൂളൻകാർപ്പറ്റ്, ജൂട്ട് കാർപ്പറ്റ്, ഗ്രാനൈറ്റ്, മാർബിൾ, വിലപിടിപ്പുള്ള കല്ലുകൾ (വൈരം, രത്നം തുടങ്ങിയവ), റൈഫിൾ, പിസ്റ്റൾ തുടങ്ങിയ ആയുധങ്ങൾ എന്നിവയ്ക്ക് ഡിസംബർ 31-നുള്ള നികുതി തന്നെ നിലനിർത്തേണ്ടതാണ്. നികുതി വർദ്ധന വിലവർദ്ധനവിന് കാരണമാകുമെന്നുള്ളതുകൊണ്ട് ഡീസൽ, നാഫ്ത്ത, ഗ്രീസ്, എൻജിൻ ഓയിൽ, പെട്രോൾ എന്നിവയ്ക്ക് വർദ്ധിപ്പിച്ച നികുതി ഒഴിവാക്കി ഡിസംബർ 31-ന് നിലവിലുണ്ടായിരുന്ന നിരക്ക് ഏർപ്പെടുത്തേണ്ടതാണ്.

ആര്യാടൻ മുഹമ്മദ് (ഒപ്പ്)

തമ്പാനൂർ രവി (ഒപ്പ്)

പാലോട് രവി (ഒപ്പ്)

LIBRARY ARCHIVES Kerala Legislative Assembly

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 2000

(As reported by the Subject Committee)

[The words underlined or sidelined indicate the modifications suggested by the committee. Omissions are marked by asterisks]

A

BILL

further to amend the Kerala General Sales Tax Act, 1963

Preamble.— WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963 (15 of 1963) for the purposes hereinafter appearing ;

BE it enacted in the Fifty-first Year of the Republic of India as follows :—

1. *Short title and commencement.*— (1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on the 1st day of January, 2000.

2. *Amendment of Section 4.*— In the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act) in clause (c) of subsection (3) of section 4 for the words "one lakh rupees", the words "one lakh fifty thousand rupees" shall be substituted.

3. *Amendment of Section 5.*— In section 5 of the principal Act,—

(1) In clause (iii) of sub-section (1), for the words "at the rate of six percent at all points of such transfer on an aggregate turnover of rupees two lakh and above" the words "at the rate of eight percent at all points of such transfer" shall be substituted ;

(2) In sub-section (3),—

(a) for clause (i) except the provisos the following clause shall be substituted namely :—

LIBRARY ARCHIVES Kerala Legislative Assembly

"(i) Notwithstanding anything contained in sub-section (1), the tax payable by a dealer in respect of any sale of industrial raw materials, component parts, containers or packing materials which are liable to tax at a rate higher than three percent when sold to any industrial unit for use in the production of finished products inside the State for sale, as the case may be, shall be at the rate of three percent on the taxable turnover relating to such industrial raw materials, component parts, containers, or packing mateirals as the case may be."

(b) In clause (ii) after the words "for the purpose for which the declaration was furnished", the words" or uses the same in the manufacture of any goods which are not liable to tax under this Act" shall be inserted.

4. *Amendment of Section 5 B.*— In section 5B of the principal Act, for the words and figures "serial No. 40, 53 and 54 of the First Schedule" the words and figures. "serial No. 46 and 60 of the First Schedule" shall be substituted.

5. *Amendment of Section 23A.*— In section 23A of the principal Act,—

(1) In sub-section (1) in the first proviso for the words and figures, "31st day of January, 2000" the words and figures "20th day of March, 2000" shall be substituted ;

(2) In sub-section (2) for the words and figures, "31st day of December, 1999", the words and figures "29th day of February, 2000" shall be substituted.

6. *Amendment of Section 29.*— In section 29 of the principal Act, in sub-section (2), the existing explanation shall be numbered as "Explanation-I", and after Explanation-I as so numbered, the following Explanation shall be inserted, namely :—

"Explanation 2.— For the purposes of this Act transport of goods commences at the time of delivery of goods to a carrier or bailee for transmission and terminates at the time when delivery is taken from such carrier or bailee."

7. *Amendment of Section 29A.*— In section 29A, of the principal Act, after sub-section (13), the following sub-section shall be inserted, namely :—

"(14) Notwithstanding anything contained in the foregoing provisions where any officer referred to in sub-section (1) finds on inspection of any goods under transport that such goods are transported or attempted to be transported*** in the name of bogus or unidentifiable

LIBRARY ARCHIVES Kerala Legislative Assembly

person or under cover of bogus documents, such officer may, after giving notice to the owner or persons in charge or any responsible persons of the vehicle, carrier or bailee in writing and after following such procedure as may be prescribed, seize the goods and sell the same in public auction and the sale proceeds shall be remitted to Government."

8. *Amendment of Section 45A.*— In section 45A of the principal Act, in sub-section (1), for the words "if the assessing authority" the words and figures "Notwithstanding anything contained in section 46***** if the assessing authority" shall be sbstituted.

9. *Amendment of Section 47.*— In clause (a) of sub-section (1) of section 47 of the principal Act, for the words "rupees one lakh" the words "rupees two lakh" shall be substituted.

10. *Insertion of new section 55C.*—After section 55B of the principal Act, the following section shall be inserted, namely :—

"55C. *Appropriation of payment.*— (1) Where any tax or any other amount due or demanded under the Act is paid by any dealer or other person, the payments so made shall be appropriated first towards interest accrued on such tax or other amount under sub-section (3) of section 23 on such date of payment and the balance available shall be appropriated towards principal outstanding, notwithstanding any request to the contrary by the dealer or any person making such payments.

(2) Notwithstanding anything contained in sub-section (1) where any dealer or other person has paid any amount towards tax or any other amount and such payment has been set off towards the principal amount prior to the coming into effect of this section, no recomputation of such payment shall be made under sub-section (1)"

11. *Substitution of the First Schedule.*— For the "FIRST SCHEDULE" to the principal Act, the following Schedule shall be substituted, namely :—

"FIRST SCHEDULE"

Goods in respect of which Single Point tax is leviable under sub-section (1) or sub-section (2) of section 5

LIBRARY ARCHIVES Kerala Legislative Assembly

Sl.No.	*Description of Goods*	*Point of levy*	*Rate of Tax percent*
(1)	(2)	(3)	(4)
1	Abrasives	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
2	All Acids	do.	8
3	Adhesives	do.	12
4	(i) Agricultural machinery including rubber roller not falling under any other entry in the Schedule.	do.	8
	(ii) Agricultural Implements as notified by Government.	do.	4
5	Aluminimum house hold utensils whether made out of aluminium or aluminium alloys.	do.	4
6	Aluminium products (including aluminium extrusions) and products, aluminium alloys not elsewhere mentioned in this schedule.	do.	8
7	Arecanut		
	(a) purchases within the State.	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(a) brought from outside the State.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
8	All arms including rifles, revolvers, pistols, air guns, air rifles, pellets and ammunitions therefor.	do	20
9	Articles made of ivory horn, rosewood, sandal wood, coconut shell and straw.	do	12
10	(i) Artificial silk yarn, Polyster fibre yarn and staple fibre yarn.	do	8
	(ii) Synthetic polyster fibre and staple fibre.	do	8
11	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule.	do	12
12	Bakery products excluding biscuits, bun and bread.	do	8
13	Batteries other than dry cells	do	12
14	Beaten rice and parched rice.	do	1
15	Bicycles, tandem cycles, and cycle combinations, spare parts, tyres, tubes and accessories and parts thereof.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
16	Binoculars, telescopes, microscopes, magnifying glasses and opera glasses.	do	12
17	Biscuits—		
	(i) sold under brand name	do	12
	(ii) sold without brand name	do	8
18	Bread and bun sold under brand name	do	4
19	Bricks and tiles (kiln burnt)	do	4
20	Bullion and specie	do	1
21	Carbon Paper, type carbon, Stencil paper, typewriter ribbon	do	8
22	Camphor	do	8
23	Cardamom		
	(a) purchases within the State.	At the point of first purchase in the State by a dealer who is liable to tax under section 5.	8
	(b) Brought from outside the State.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
	(c) Sold in auction	At the point of sale in auction	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
24	Cashewnut with shell		
	(a) purchases within the State.	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8
	(b) Brought from outside the State.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
25	Cashew kernel	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
	Explanation :—Where a tax is levied on cashew kernel, the tax, if any, paid on raw cashewnut out of which the cashew kernel is produced shall be deducted.		
26	Cattle feed (including gingili oil cake, groundnut oil cake, tamarind seed, tamarind seed powder, husks of pulses, bran, fish feed and poultry feeds) other than those specifically mentioned in this Schedule	do	4
27	Cement including white cement	do	12
28	Cement Bricks	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
29	Centrifugal pumps (including monoblock pumpsets) electrically operated or engine operated	do	12
30	Chewing gum	do	12
31	Chemically treated rubber wood	do	8
32	Cinematographic equipments including cameras, projectors, sound recording and reproducing equipments, lenses, films, and parts and accessories required for use thertewith.	do	12
33	Chemicals including caustic soda, caustic potash, soda ash, sodium sulphate, sodium silicate, sulphur, chemical components and mixtures not elsewhere classified in this Schedule	do	12
34	Chicory	do	8
35	Chinaware and porcelainware	do	12
36	Chillies, corriander seeds, including their powders, curry powders, spices powder and garlic	do	4
37	Cloves, Nutmeg and Mace		
	(a) purchases within the State.	At the point of first purchase in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(b) Brought from outside the State.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
38	Cocoa		
	(a) purchases within the State.	At the point of last purchase within State by a dealer who is liable to tax under section 5.	8s
	(b) Brought from outside the State.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
39	Coconut oil.	do.	4
40	Coconut oil cake.	do	4
41	Coconut products (other than sweets and confectionary and those specifically included under any other item in this schedule)	do.	4
42	Coffee, but not including coffee drink and french coffee.		
	(a) purchases within the State.	At the point of first purchase in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(b) Brought from outside the State.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
	Explanation :—Coffee includes coffeebeans, coffee seeds (raw or roasted) and coffee powder except cofee powder sold under a brand name.		
43	Coffee powder sold under brand name.	do.	12
44	Compounded asafoetida.	do.	4
45	Confectionary including toffee and chocolate, and sweets of all kinds.	do.	12
46	Cooked food, including beverages, not falling under entry 60 of this Schedule, sold or served in bar attached hotels and/or star hotels.	do.	8
	Explanation :—'Bar attached hotel' for the purpose of this entry shall mean a hotel or restaurant which is licenced under the Foreign Liquor Rules, to serve foreign liquor falling under entry in serial number 60 of this Schedule.		
47	Copper Sulphate, pesticides, fungicides, insecticides, weedicides and plant protection chemicals other than those specifically mentioned elsewhere in the schedule.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
48	Cuddappa stone and slabs, other similar decorative stones and slabs, mosaic tiles, mosaic powder and chips, glazed tiles, marbles, marble slabs and chips, sall other wall or floor tiles, except brick tiles.	do.	12
49	Curd and buttermilk.	do.	4
50	Deoiled Cake.	do.	4
51	Detergent powder, flakes and liquids and all kinds of cleaning powder and liquids and laundry brightners	do.	12
52	Dry Cell and button cell	do.	12
53	Dry fruits and wet dates	do.	12
54	Electrical goods (other than specifically mentioned in this Schedule) instruments, apparatus, appliances, grinders, cooking ranges, hot plates, water heaters and other domestic electrical appliances and apparatus including fan and lighting bulbs electrical earthen-ware, porcelain and all other accessories and component parts, either sold as a whole or in parts	do.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
55	Electronic systems, instruments, apparatus and appliances other than those specified elsewhere in this Schedule and spare part and accessories thereof.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
56	Computers of all descriptions	do.	4
57	Fertilizers, namely :— (i) Ammonium Chloride (ii) Ammonium phosphate sulphate of any description (iii) Ammonium Sulphate (iv) Ammonium sulphate nitrate (v) Bone meal (vi) Chillian nitrate (vii) Calcium ammonium (viii) Calcium carbonate (ix) Di-Ammonium phosphate (x) Di-Calcium magnesium phosphate (xi) Fused calcium magnesium phosphate (xii) Kotka phosphate (xiii) Mossori phosphate (xiv) Mono ammonium phosphate (xv) Nitra Phosphate of any description (xvi) N.P.K. Complex of various grades (xvii) Potassium chloride (Muriáte of Potash)	do.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(xviii) Rock phosphate		
	(xix) Sodium Nitrate		
	(xx) Sulphate of potash		
	(xxi) Superphosphate single		
	(xxii) Superphosphate triple		
	(xxiii) Ultraphose		
	(xxiv) Urea		
	(xxv) Urea ammonium phosphate		
	(xxvi) Any mixture of one or more of the articles mentioned in items (i) to (xxvi) above, with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax)		
	(xviii) Rock phosphate		
	(xix) Sodium Nitrate		
	(xx) Sulphate of potash		
	(xxi) Superphosphate single		
	(xxii) Superphosphate triple		
58	Fireworks including coloured matches	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
59	Footwear of all kinds	do.	12
60	Foreign liquor :—		
	(i) Beer and Wine	At the point of sale by the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited and at the	55

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
		point of first sale in the State by a dealer who is liable to tax under Section 5 except where the sale is to the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited.	
	(ii) Other than Beer and Wine	do.	85
	Explanation :— "Foreign Liquor" means and includes wine, brandy, Champagne, sherry, rum, gin, whisky, beer, cidar, Cocoa brandy and all other distilled or spirituous preparations other than arrack and medicines and drugs coming under entry in serial No. 87		
61	French Coffee (admixture of coffee and chicory)	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
62	Food including vegetative or animal preparations sold in airtight containers and food colours, essences of all kinds and powders or tablets used for making food preparations	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
63	Fur and articles made of fur	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
64	Furniture of all kinds whether sold as finished goods or in unassembled form *Explanation* :—Slotted angles when assembled form furniture or rack shall be deemed to be furniture for the purpose of this entry	do.	12
65	Furniture made of bamboo or ratten	do.	12
66	Ganja and opium	do.	85
67	Gases, liquified or not, other than those specifically mentioned in this schedule and gas meter and parts thereof	do.	12
68	Glassware, glass sheets, mirror, wired glass, rolled s glass, glass rods, glass capillaries and articles made of Glass	do.	12
69	Glycerine	do.	8
70	Granite metals	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
71	Ginger, whether green or dried		
	(a) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(b) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	4
72	Ice	do.	4
73	Ink other than writing ink	do.	8
74	Jaggery other than palmgur	do.	4
75	(i) Jewellery of gold, silver and platinum group metals and articles made of such metals	do.	4
	(ii) Imitation ornaments made of any metals	do.	4
76	Leather goods of all kinds, not elsewhere mentioned in this schedule or in the Fifth Schedule.	do.	12
77	Lemon grass oil		
	(a) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8
	(b) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
78	Kacholam		
	(a) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(b) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
79	Lifts operated by electric, hydraulic or mechanical power	At the point of first sale in the State by a dealer who is liable to tax under section 5.	20
80	Lime, lime products and other white washing materials not elsewhere mentioned in this schedule	do.	8
81	Lime shell	do.	4
82	Linoleum and flexible flooring material	do.	12
83	Locks of all kinds and varieties	do.	12
84	(i) Machinery, internal combustion engine, marine engine, diesel engine, diesel generating sets, ball and roller bearings of all kinds other than those specifically mentioned in this schedule	do.	12
	(ii) Transport equipments other than those specifically mentioned in this schedule	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
85	Matches	At the point of first sale in the State by a dealer who is liable to tax under section 5.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
86	Meat, poultry, fish, sea food, egg, fruits and vegetables, preserved and sold in air tight containers	do.	4
87	Medicines and drugs including allopathic, ayurvedic, homeopathic, sidha and unani preparations and glucose I.P.	do.	8
88	Medicated bandages, surgical cotton absorbent cotton, wool I.P. bandage	do.	8
89	Menthol	do.	8
90	All metals, alloys and metallic products other than those specified elsewhere in this or in the second Schedule	do.	8
91	Metal scraps other than those specified in the second schedule	do.	8
92	Milk products including milk powder, baby food, ghee, cheese and butter except curd, butter milk, Horlicks, Boost, Bournvita, Complan and similar items whether or not bottled, canned or packed	do.	12
93	Mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
94	Motor vehicles, chassis of motor vehicles, motor cycles, motor cycle combinations, motor scooter,mopeds,motorettes, three wheelers, motor vessels, motor engines, trailers, motor bodies built on chassis of motor vehicles and bodies built on motor vessels *Explanation* :—Where a tax has been levied on chassis of motor vehicle or on body built on such chassis within the State, the tax payable on the motor vehicle produced out of such chassis shall be reduced by the amount of tax paid on such chassis or body built on such chassis	do.	12
95	Motor coolant	do.	12
96	Musical Instrument other than electrical and electronic	do.	4
97	Non alcoholic drinks, whether or not bottled, canned or packed *Explanation* :—Powders, tablets, granules and concentrates used for the preparation of non-alcoholic drinks shall, whether or not they are bottled or canned, be liable to tax under this entry.	do.	25

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
98	Nuxvomica		
	(a) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8
	(b) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
99	Nylon fishing net and nylon fishing net twine	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
100	Oils, Edible or inedible including refined or hydrogenated oils and margarine not elsewhere mentioned in this schedule or in the second schedule	do.	4
101	Ores and Minerals including Clay	do.	8
102	Packing cases and packing materials including cork, cork sheet, gunny bags, shooks, tea chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable, drum or other materials notified by Government in this behalf	do.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	Explanation :—Plankss panels and battens when assembled will form tea chest or packing case will come under packing cases for the purpose of this entry		
103	Paints, colours, laquers, varnishes, pigments, polishes, indigo, dyes, enamel, putty, baleoil, turpentine oil, wood preservation oil, primers, thinners and paint brushes	do.	12
104	Pen and ball pen of all kinds and refils and parts thereof.	do.	8
105	Pappad, appalam and similar other items by whatever name called, sold under brand name registered under the Trade and Merchandise Marks Act, 1958	At the point of first sale in the State by a dealer who is liable to tax under section 5.	4
106	(i) Paper	do.	4
	(ii) Newsprint, carboard paper products, note books and printed materials including greeting cards.	do.	8
	Explanation :—Where tax is levied on note books the tax if any paid on the purchase of paper out of which such note book is manufactured shall be deducted		

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
107	Pepper including garbled or ungarbled		
	(a) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8
	(b) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
108	Petroleum products, namely :—		
	(i) Highspeed Diesel Oil	At the point of sale in the State by any oil company liable to tax under Section 5 except where the sale is by an oil company to another company and at the point of first sale in the State by a dealer who is liable to tax under Section 5 when the sale is not by an oil company	27
	(ii) Kerosene	At the point of sale in the State by any oil company liable to tax under Section 5 except where the sale is by an oil company to another oil company and at the point of first sale in the State by a dealer who is liable to tax under Section 5 when the sale is not by an oil company	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(iii) Motor spirit including Light Diesel Oil (LDO) and excluding petrol, aviation turbine fuel and highspeed diesel oil	do.	37
	(iv) Naphtha	do.	17
	(v) Petrol other than naphtha	do.	30
	(vi) Other petroleum products not elsewhere mentioned in this schedule or in the second schedule	do.	24
	(vii) Aviation Turbine Fuel including Aviation Gasoline	do.	30
	(viii) Liquified petroleum gas	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
	(ix) Lubricating oil, grease, brakefluid, transformer oil and other quenching oils	do.	24
	Explanation :—For the purpose of Serial No. 108 (i) to (ix) above, 'Oil Company' means Cochin Refineries Ltd., Indian Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Hindustan Petroleum Corporation Ltd., Indo-		

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	Burma Petroleum Company Ltd., and includes such other company as the Government may by notification in the Gazette specify in this behalf		
109	Photographic and other cameras and enlargers, photostat, xerox and photocopying machines, photoblocks, lenses, films and plates, paper and cloth, photo albums and other parts and accessories required for use therewith	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
110	Pickles.	do.	8
111	Pile Carpet, tuffed wollen carpet jute carpet and bonded fibre fabrics other than those made of coir	do.	12
112	Pipes of synthetic materials other than plastics and stoneware pipes	do.	12
113	Plastic and articles of plastics including PVC pipes, plastic paper, cellophane, polythene, polyurethene, polythelene, polyster, whether expanded or not, polysterene formated sheet, sun control polyster film, polyster tracing and drafting film, polyster self adhesive insulation tapes,	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	fibre reinforced plastics not coming under any other entry in this schedule or in the fifth schedule		
114	Playing Cards	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
115	Precious stones namely diamonds, emeralds, rubies, real pearls and saphires, synthetic gems or artificial precious stones, pearls artificial or cultured.	do.	1
116	Pressure Cooker, non-stick cookwear and utensils, cook and serve ware to keep food warm, casaroles, water filters and similar home appliances not coming under any other entry in this schedule or in the fifth schedule	do.	12
117	Pulses and grams other than those coming under declared goods whether raw or fried	do.	4
118	Rain coat, tarpaulin and products of water proof cloth, rexine and PVC cloth	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
119	Raw bathies, agarbathies and scented sticks	do.	12
120	Readymade garments, hosiery goods, bed sheets, towels, pillow covers, napkins and baby diapers	do.	8
121	Refined coconut oil *Explanation* :—When tax is levied on Refined Coconut Oil, tax paid on coconut oil out of which such refined coconut oil is produced, shall be deducted	do.	4
122	Rosin, resin and shellac not coming under any other entry in this Schedule	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
123	Rubber that is to say : (a) raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, preserved latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex		

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	(i) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	12
	(ii) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
	(b) Reclaimed rubber, a II grades and qualities	do.	12
	(c) Synthetic rubber	do.	12
124	Rubberised coir fibre foam and other fibre foams *Explanation* :—Fibre foam means and includes mattresses, pillows, cushions etc., manufactured by using coir fibre, with rubber polyurethene or other similar material	do.	4
125	Rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this schedule or in the fifth schedule	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
126	Saccharine	do.	12
127	Salt-Iodised or Branded	do.	4
128	Sand	do.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
129	Scented arecanut, Panmasala and similar arecanut preparations	do.	12
130	Sewing machines and spare parts and accessories thereof	do.	8
131	Sewing thread, twisted yarn and such other yarn or thread not coming under declared goods and not mentioned elsewhere in this Schedule	do.	8
132	Shaving stick, shaving cream, after shave lotions, deodorants and toilet paper	do.	20
133	Soaps		
	(i) hand made	do.	4
	(ii) other than hand made	do.	12
134	Sound transmitting equipments including telephones, loudspeakers, dictaphones, Gramaphone and similar apparatus for recording and reproducing sound and spare parts and accessories thereof, including Gramaphone, spareparts, accessories and components and parts thereof	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
135	Spare parts and accessories of motor vehicle and motor vessels including those relating to tractors, bulldozers power tiller, cranes and other earth moving machinery and bearing with bore diameter below 5 Centimeters	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
136	Spectacles, glasses, goggles, rough blank lenses, framed attachments, parts and accessories thereof	do.	8
137	Spices not falling under any other entry in this schedule	do.	4
138	Splints and veneers for matches	do.	8
139	Sports goods	do.	8
140	Stainless Steel sheets and stainless steel products not falling under the Second Schedule	do.	8
141	Squashes, sauces, fruit juices, fruit pulp, soda, minerals water, Horlicks, Boost, Bournvita, Complan, Glucose D, Glucovita and similar other items whether or not bottled canned or packed	do.	20

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	Explanation :—Powders, tablets, granules and concentrates used for the preparation of beverages shall, whether or not they are bottled or canned, be liable to tax under this entry.		
142	Sugarcane		
	(a) purchased within the State	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	8.
	(b) brought from outside the State	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
143	Sugar (Imported)	do.	4
144	Shampoo, Talcum powder including medicated talcum powder, sandal wood oil, ramachom oil, cinnamon oil, other perfumeries and cosmetics not falling under any other entry in this schedule	do.	20
145	Surgical equipments and instruments, medical implants and injection needles	do.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
146	Suitcases and briefcases of all kinds made of plastics, nylon, leather of moulded material	do.	12
147	Tamarind including Ball Tamarind	do.	4
148	Tapes and cassettes for electronic equipments	do.	8
149	Tapioca products including tapioca flour & Waste	do.	4
150	Tea including green tea leaves and manufactured tea *Explanation* :—Where a tax has been levied in respect of manufactured tea, the tax, if any, levied and collected in respect of green tea leaves from which such manufactured tea is produced shall be refunded	do.	8
151	Television set and picture tube thereof	At the point of first sale in the State by a dealer who is liable to tax under section 5.	12
152	Telecommunication apparatus not falling under any other entry in this schedule	do.	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
153	Tender coconut		
	(a) purchased within the State	At the point of last purchase in the State by a dealer liable to tax under section 5.	4
	(b) brought from outside the State	At the point of first sale in the State by a dealer liable to tax under section 5.	4
154	Titanium dioxide not falling under entry 155	do.	20
155	Titanium dioxide anatase	do.	30
156	Tooth powder and tooth paste whether medicated or not and tooth brush	do.	20
157	Tractors, power tillers, bulldosers, pick and carry cranes, truck mounted articulated cranes, escavators and other earth moving machinary	do.	4
158	Trunks made of iron and steel	do.	8
159	Turmeric	do.	8
160	Tabulating machines, calculating machines, duplicating machines, parts and accessories thereof	do.	8
161	Toys of all kinds including electrical and electronic toys	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
162	Tyres, tubes and flaps for motor vehicles including trucks, buses, motor cycles, motor scooters, mopeds, motorettes and three wheelers	At the point of first sale in the State by a dealer liable to tax under section 5.	8
163	Umbrellas and parts thereof	do.	8
164	Used up storage batteries sold as scrap	do.	12
165	Vacuum flasks, thermos flasks vacuum vessels and parts	do.	12
166	Vermicelli, ada, samia, macroni, noodles, sago and arrow-root powder	do.	4
167	Vinegar	do.	12
168	Watches, clock and time pieces whether electronic or not and their spare parts and accessories	do.	12
169	Water storage tanks made of fibre glass, plastic or other synthetic material	do.	12
170	Water supply and sanitary equipments and fittings, water meter, its spare parts and accessories	do.	12
171	Welding rods and arc carbon	do.	12
172	Wheat products, that is to say maida, atta, suji, rava and resultant bran	do.	4

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)
	Explanation :—Where a tax is levied on wheat products, the tax, if any, paid on the purchase of wheat out of which such wheat products are produced shall be deducted		
173	All kinds of flour of cereals, pulses and their mixtures whether packed in airtight containers or not	At the point of first sale in the State by a dealer who is liable to tax under section 5.	4
174	Wireless reception instruments and apparatus, radio and transistors and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus	do.	8
175	Woollen knitting yarn, wooltop, raw wool, wigs and woollen carpets	do.	8
176	X-ray apparatus, X-ray films and plates	do.	8
177	All other goods not coming under any entry in any of the schedules	do.	8";

12. *Amendment to the Third Schedule.*— In the "Third Schedule" to the principal Act,—

(i) after serial No. 12 and entries against it the following serial No. and entries shall be inserted, namely :—

LIBRARY ARCHIVES Kerala Legislative Assembly

"12 A, Computer Software";

(ii) for the entry against serial No. 16 the following entry shall be substituted, namely :—

"16 Contraceptive pills and devices"

(iia) in the entry against serial number 17, after the words 'organic manure' the words "including neem cake and crushed neem fruit" shall be inserted.

(iii) for Sl No. 22 & 23 and the entries against them the following Sl.Nos. and entries shall be substituted, namely :—

"22 Flowers and flowering plants"

"23 Fresh milk including pasteurised toned or re-constituted milk";

(iv) in entries against serial number 33 the word "rubble" shall be omitted ;

(v) in entry 35, the words "and cyclosporine" shall be added at the end ;

(vi) in the entries against Sl.No. 37 for the words "whether canned, tinned, frozen or otherwise", the words "other than those preserved and sold in air tight containers" shall be substituted ;

(vii) after Sl. No. 38 and entry against it the following Serial No. and entry shall be inserted, namely :—

"38A Money order forms"

(viii) for the entry against Sl. No. 43 the following entry shall be substituted, namely :—

"Pappad un-branded and those sold under brand name which is not registered under the Trade and Marchandise Marks Act, 1958" ;

(ix) for the entry against Serial No. 49 the following entry shall be substituted, namely :—

"Readymade garments made out of handloom fabrics and Kadhi fabrics"

(x) for Sl. No. 52 and the entries against it the following Sl. Nos. and entries shall be substituted namely :—

"52 Salt unprocessed.

LIBRARY ARCHIVES Kerala Legislative Assembly

52A Seeds certified by Government and faithfully labelled" ;

(xi) Sl. No. 55 and the entries against it shall be omitted ;

13. *Substitution of the Fourth Schedule* — For the "FOURTH SCHEDULE" to the principal Act, the following Schedule shall be susbtiuted, namely :—

"FOURTH SCHEDULE

Works contract involving transfer of goods (where the transfer is not in the form of goods but in some other form) on which tax is leviable under sub-section (1) or sub-section (2) of section 5

Sl.No.	*Description of Works contract*	*Rate of Tax percent*
(1)	(2)	(3)
1	Fabrication and installation of elevators (lift) and escalators	20
2	Supply and installation of air conditioners and air coolers	12
3	Supply and installation of air conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidification plants	12
4	Supply and fixing, laying all kinds of mosaic tiles, slabs, stones and marbles	12
5	Supply and fixing, laying of glazed tiles, any other wall or floor tiles except brick tiles	12
6	Supply and installation of generators, generating sets and transformers	12
7	Fabrication and installation of cranes and hoists	12
8	Supply and fitting of electrical goods and supply and installation of electrical equipments	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)
9	Supply and fitting of electronic equipments	8
10	Painting and polishing	12
11	Fabrication and installation of plant and machinery	12
12	Supply and fixing of furniture and fixtures, partitions, counters, wall panellings including interior decorations and false ceilings	12
13	Supply and erection of weighing machines	12
14	Supply and installation of submersible and centrifugal pump sets with necessary panel boards, starters, pressure gauges, electrical switches, fuses etc	12
15	Supply and erection of sanitary fittings and articles for pumping drainage sewages etc	12
16	Fabrication and installation of rolling shutters and collapsible gates	8
17	Fabrication and erection of structural works including fabrication, supply and erection of iron trusses, purline etc	8
18	Fabrication and installation of doors, door frames, windows and frames, window grills, gates, gate grills made of iron or steel	8
19	Civil works like construction of buildings, bridges, roads etc	8
20	Supply and installation of X-ray apparatus	8

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)
21	Fabrication and installation of doors, door frames, windows and frames, window grills, gates, gate grills made of any material other than iron and steel	12
22	All other contracts not falling under serial numbers 1 to 21 above	8

14. *Substitution of the Fifth Schedule.* — For the "FIFTH SCHEDULE" to the principal Act, the following Schedule shall be substiuted, namely :—

"FIFTH SCHEDULE

Goods in respect of which tax is leviable on two points under sub-section (1) or sub-section (2) of section 5

Sl. No.	*Description of Goods*	*1st Point of levy*	*Rate of tax (per-cent)*	*2nd point of levy*	*Rate of tax (per-cent)*	*Where there are no two points of sale in the State*	*Rate of tax (per-cent)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Foamed Rubber sheets, Cushions and Pillows and other Articles of foamed rubber	At the point of 1st sale in the State by a dealer who is liable to tax under section 5 to a regis-tered dealer for sale	10	At the point of last sale in the State by a dealer who is liable to tax under section 5	2	At the pointof 1st sale in the State by a dealer who is liable to tax under Section 5 to a person other than a regis-tered dealer or to a regis-tered dealer other than for sale	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2	Laminated sheets and expanded polysty-rene of all kinds and mica	At the point of 1st sale in the State by a dealer who is liable to tax under section 5 to a regis-tered dealer for sale	10	At the pointof last sale in the State by a dealer who is liable to tax under section 5	2	At the pointof 1st sale in the State by a dealer who is liable to tax under Section 5 to a person other than a regis-tered dealer or to a regis-tered dealer other than for sale	12
3	Micro-wave oven and spare parts thereof	do.	10	do.	2	do.	12
4	Plywood, veneer plywood, particle board and veneers not covered by entry 138 of the First Schedule	do.	10	do.	2	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5	Synthetic rubber foam and other synthetic rubber products polyurethene foams and Plastic foams and their products except products of mixture of rubber and synthetic rubber	do.	10	do.	2	do.	12
6	Refrigera-tors, water coolers, air condi-tioned plants, air coolers, room coolers, machine compo-nents and spare parts thereof	do.	10	do.	2	do.	12

LIBRARY ARCHIVES Kerala Legislative Assembly

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7	Washing machines dish washers and their compo-nents and spare parts thereof	At the point of 1st sale in the State by a dealer who is liable to tax under section 5 to a regis-tered dealer for sale	10	At the point of last sale in the State by a dealer who is liable to tax under section 5	2	At the point of 1st sale in the State by a dealer who is liable to tax under Section 5 to a person other than a regis-tered dealer or to a regis-tered dealer other than for sale	12
*8	Timber	do	10	do	2	do	12
9	Typewriter including electronic typewrit-ers and spare parts	do	10	do	2	do	12
10	Vacuum Cleaner	do	10	do	2	do	12
11	Voltage Stabilisers	do	10	do	2	do	12

LIBRARY ARCHIVES Kerala Legislative Assembly

Explanation I :— Any goods specifically included in this schedule shall not be construed as coming under any general category in the first schedule.

Explanation II :— *Timber includes all kinds of wood, standing trees, logs planks, rafters of any size or variety other than those coming under any specific entry in the First Schedule.

15. *Repeal and saving* — (1) Section 4 of the Kerala Taxation Laws (Amendment) Ordinance, 1999 (7 of 1999) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the Principal Act as amended by this Act.

Provided that any tax collected by a dealer under the said Ordinance during the period from the commencement of this Act till the date of publication of this Act in the Gazette shall be deemed to be validly collected and sub-section (1) of section 22 of the principal Act shall apply regarding payment to the Government.

Secretariate of the Kerala Legislature,
Thiruvananthapuram
March 1, 2000

K. GOPALAKRISHNAN UNNITHAN
Secretary (in-charge)

LIBRARY ARCHIVES Kerala Legislative Assembly